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Subject: FW: Counsel questions for New Orleans meeting

Discussion as to who the TMP is when the key case no longer exists. Who will sign a statute extension if necessary? In this case, we are talking about a partnership that has gone out of business. We are auditing the partnership and need to secure an extension.

Under [Chef's Choice v. Commissioner](#), the partnership or the IRS can still designate a TMP for the partnership. The designated TMP can then sign the statute extension. Alternatively, statute extensions can be sought from the individual partners.

Can we issue more than 1 FPAA in a in tiering situation? If not, specifically how do we do the FPAA? We want *examples*.

Only one FPAA can be issued to a tier partner, including situations where the tier partner has investments in additional partnerships and/or also has its own issues that require an FPAA. Unfortunately, we do not have specific examples of how to do the FPAA as it is going to depend on the facts and circumstances involved in each case.



Please let me know if I can provide any additional information.